

Ohio Department of Taxation Seeks Comments on Proposed "General Provision" Rule Changes

The Department proposes the following non-substantive rule changes to its "General Provision" section of the Ohio Administrative Code:

Rule Number	Rule Title	Proposed Change(s)
5703-1-01	Information exchange with other states.	Non-substantive corrections and verbiage updates.
5703-1-04	Existing rules and regulations.	Non-substantive corrections and verbiage updates.
5703-1-05	Certification of payment of taxes for purposes of dissolution of corporate charter or surrender of license.	Non-substantive corrections and verbiage updates.
5703-1-06	Certification of exempt facilities under sections 5709.20 to 5709.27 of the Revised Code.	Non-substantive corrections and verbiage updates.
5703-1-12	Requests for an opinion of the tax commissioner.	Non-substantive corrections and verbiage updates.
5703-1-13	Authorized delivery services.	Non-substantive corrections and verbiage updates.
5703-1-14	Succession of the tax commissioner's duties.	Non-substantive corrections and verbiage updates.
5703-1-15	Electronic software providers; approval and suspension.	Non-substantive corrections and verbiage updates.

The proposed rules are available for review at <https://tax.ohio.gov/professional/legal/rules>. All comments regarding these proposed changes should be sent to TaxRules@tax.state.oh.us by June 23, 2023.